(c) whether such people have also been permitted to make sale of coins of different denomination to people on their demand;

(d) if so, details thereof and if not, reasons therefor;

(e) whether such licences are paid some commission for their service; and

(f) if so, the details thereof and if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) No, Sir.

(b) to (f) Do not arise.

Import Duty on Cars and Tractors

3682. SHRI BHUPENDER SINGH MANN: Will the Minister of FINANCE be pleased to state:

(a) what is the duty levied on imported cars and tractors;

(b) what are the details of cost escalation on account of this duty; and

(c) the duty on major components like tyre, battery and where they are manufactured?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) Rates of basic customs duty and additional duties of customs (CVD) on cars and tractors in general, are as follows:—

	Basic Customs duty	CVD
(i) Cars	65%	40%
(ii) tractors of engine capacity not exceeding1800CC	65%	Nil
(iii) Tractors other than above	65%	10%

(b) The amount of the cost escalation on account of import duty willl primarily depend upon the CIF value of the imported vehicles.

(c) Tyres are subject to excise duty depending upon rim size, type of material used for manufacture, etc. For car tyres, the rate of duty for common vehicles varies from Rs. 270 to Rs. 600 per tyre. Front tractor tyres are subject to excise duty of Rs. 150 per tyre. Excise duty on rear tractor tyre varies from Rs. 500 to Rs. 610 depending upon rim size. Excise duty on batteries of cars and tractors is 25% ad valorem. These items are manufactured by different manufacturers in different parts of the country.

Price fixed for Sale of Land or Flat by I.T. Deptt. in Bombay

3683. SHRI PRAKASH YASHWANT AMBEDKAR: Will the Minister of FINANCE be pleased to state:

(a) whether it is fact that the Income tax Department has fixed a reserved price either for the sale of land or flat in the city of Bombay;

(b) if so, the area-wise list of the reserved prices;

(c) whether it has been brought to the notice of Government that the land sold by the Private Textile Mills in Bombay is below the fixed reserve price; and

(d) if so, what action does the Department proposes to take?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) The Income tax Department has not fixed any reserve price for the sale of land or flat, by any person, in the city of Bombay.

(b) to (d) In view of the reply to part (a) above, do not arise.

Delegation of Handicapped

3684. SHRI JANARDHANA POOJARY: Will the Minister of FINANCE be pleased to state:

(a) whether a delegation of handicapped met him in the third week of July, 1994;

(b) if so, the details of their demands; and

(c) the action Government proposed to take to provide relief to them?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) Yes, Sir, a delagation of the Disabled Rights Group met the Finance Minister in July, 1994.

(b) The demands of the Groups are as follows:—

(i) The tax deduction of Rs. 20,000 for handicapped persons under section 80U should be increased to Rs. 1 lakh.

(ii) The deduction allowed to parents of handicapped children under section 80U be increased from 12,000 to Rs. 25,000.

(iii) Employees should be given suitable tax exemption for employing disabled persons.

(iv) Goods made by recognised workshops for disabled may be exempted from excise duties.

(v) Essential imported special aids for the disabled should be allowed duty free entry regardless of whether they are gifted or purchased or whether imported by institutions or disabled individuals.

(c) (i) & (ii) Various tax concessions including deduction under section 80U and 80DD are reviewed during the budget exercise. On a review of the provisions, deduction u/s 80U was increased from Rs. 15,000 to Rs. 20,000 by the Finance (No. 2) Act, 1991. Similarly, the deduction under section 80DD has been increased from Rs. 6,000 to Rs. 12,000 by the Finance Act, 1992 and from Rs. 12,000 to Rs. 15,000 by Finance Act, 1993. Further the condition that the deduction may be allowed to guardians having income not exceeding Rs. one lakh has been withdrawn.

(iii) Earlier a weighted deduction of one and one third times was allowed on the expenditure incurred by the employer on payment of any salary to a disabled employee. However, it was found that expenditure related concessions for weighted deduction were liable to misuse and as such the provision was withdrawn in 1984.

(iv) & (v) The request regarding exemption of excise duties and customs duties is under examination.

Prosecution launched in Courts by Income Tax Department

3685. SHRI RAJUBHAI A. PARMAR: SHRIMATI VEENA VERMA:

Will the Minister of FINANCE be pleased to state:

(a) the number of prosecutions launched in Courts by the Income Tax Department in the States of Maharashtra, Gujarat and Madhya Pradesh during 1990-91, 1991-92, 1992-93 and 1993-94;

(b) the number of prosecutions arising out of assessments made by Dy. Commissioner of Income Tax during the same period, yearwise; and

(c) the number of prosecutions arising out of assessments made by Income Tax Officers and Asstt. Commissioner of Income Tax yearwise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) The information is given in the enclosed statement (*See* below).

(b) and (c) No separate case wise record of prosecutions arising out of assessments made by Dy. Commissioners of Income-Tax, Asstt. Commisssioners of Income-Tax and Income Tax Officers is maintained.

Statement

State wise position of No. of prosecutions Launched in Coures by the Income Tax Department.

F.Y.	Maharashtra	Gujarat	Madhya Pradesh
1990-91	1339	418	57
1991-92	641	728	45
1992-93	521	336	77
1993-94	212	250	5

Additional Posts in I.T. Department

3686. SHRI RAJUBHAI A. PARMAR: SHRIMATI VEENA VERMA:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the Central Board of Direct Taxes had given sanction to Income